of landmines. Throughout the world hundreds of innocent civilians are maimed and killed each week by landmines, and I wonder if our colleagues know that at the current time there are over 110 million landmines buried in the earth. We also know that landmines have wounded almost 300 UN and NATO troops in Bosnia alone. It is obvious that these weapons extract a terrible toll on all humanity.

Fortunately the United States has an opportunity to ban these menacing weapons. Later this year over 95 countries from around the world will meet in Ottawa, Canada to sign a treaty banning these landmines forever. In the United States we believe all of us have the greatest economic, military, and moral influence of any Nation on Earth, and it is imperative we make a commitment to get rid of these landmines.

That is why the gentleman from Illinois [Mr. EVANS] and I, along with over 160 of our colleagues from both sides of the aisle, have asked the President to join that Ottawa treaty. Our legislation has the backing of the Catholic church's Conference of Bishops, the Vietnam Veterans Foundation, and Gen. Norman Schwarzkopf. We ask our colleagues to join us in this important matter.

## EVERYONE IN AMERICA IS RICH ACCORDING TO THE LIBERALS

(Mr. THUNE asked and was given permission to address the House for 1 minute.)

Mr. THUNE. Mr. Speaker, as my colleagues know, liberals have a funny way of figuring out who is wealthy. They say that 21.2 million Americans make more than \$75,000 a year. But the Census Bureau says only 11 million people earn that much. So who are we going to believe?

Well, here is how liberals come up with numbers. They are not looking at take home pay, they are not looking at how much money is available at the end of the month to pay bills, they are adding all the things they take out of one's paycheck. Here is what they are adding, considering part of one's income:

First, one's adjusted gross income; the money taken out of the paycheck for IRA and Keogh deductions, the money taken out of the check for social security, the money taken out of the check for pensions, the money taken out of the check for life insurance. They are even adding the money one pays in rent every month.

Now I do not know about my colleagues, but the last time I wrote out a rent check it felt more like an expense than income.

Now add all these things up, and everyone in America is rich, and that is funny because most people in America do not feel very rich after they pay bills every month. That is why we Republicans are working to give working Americans, not rich Americans, tax cuts, their first tax cuts in 16 years.

WE SHOULD NOT CHARGE GRAD-UATE STUDENTS TAXES ON MONEY THEY DO NOT EARN

(Mr. DEFAZIO asked and was given permission to address the House for 1 minute.)

Mr. DEFAZIO. Mr. Speaker, we are hearing some creative accounting on the other side. They are saying American families who earn \$25,000 a year do not pay taxes so they should not get a child tax credit.

They do pay taxes, and they should be entitled to a credit; a rookie cop, a beginning teacher.

But let us talk about real creative stuff on their side. They want to tax people who do not have earnings. Graduate students would have to pay taxes on their tuition waivers under a little provision they stuck into this bill.

Now if someone were a graduate student, they would give you a stipend of \$300 or \$400 a month, but they get a \$5,000 relief from their tuition. The Republicans are saying, "You should pay taxes on that \$5,000 you don't get." Now what kind of opportunity is that?

This is such a bad idea that the last time this provision of law expired, I sponsored legislation to fix this problem, and even Ronald Reagan agreed that we should not charge graduate students taxes on money they do not earn. But the Republicans have stuck it in this bill to help pay for tax cuts for corporations and for the wealthy. That is outrageous.

#### GOVERNMENT'S POWER TO TAKE AWAY OUR DREAMS HAS GROWN TOO GREAT

(Ms. DUNN asked and was given permission to address the House for  $1\ \text{minute.}$ )

Ms. DUNN. Mr. Speaker, few issues are more closely linked to the idea of freedom than taxation. America is a land of opportunity, but it can only be so if people are free from a government that stands in the way of individuals pursuing their own dreams. Families who came to America as immigrants earlier in this century may have arrived penniless, but they knew that through hard work in our country the sky was the limit. They knew that to be true because their friends and others who had come before them had proved that America really was a country where the sky was the limit.

Mr. Speaker, people came to America to escape the limits on their freedom at home, whether religious, economic, or political, and they came to pursue their dreams, but when Government takes more and more of the fruits of one's labor it becomes more and more difficult to pursue those dreams.

Quite simply, Government's power to take away from dreams has grown too great. It is time now to cut back on Government's power, it is time to cut back on taxes, it is time to bring back the opportunity that we know in this country of ours called America.

### WHY AMERICANS FAVOR THE DEMOCRATIC ALTERNATIVE

(Mr. MENENDEZ asked and was given permission to address the House for 1 minute.)

Mr. MENENDEZ. Mr. Speaker. the Democrats want tax cuts for working taxpaying families. A lot of smoke is being created here to say, well, who is really saying the truth? Well, let us look at the Congressional Research Service report made by the nonpartisan Library of Congress, by the specialists on the economics end of policy, that says the Office of Treasury provides a more comprehensive measure, more consistent with how economists would measure the bill's benefits to individuals in different income classes. What they conclude is that using measures that are more consistent with conventional economic analysis the permanent provisions of the bill the Office of Treasury estimates indicate that by any distributional measure; that means who gets what, the tax cuts under the Republican plan favor higher income individuals in the House and Senate bills with the effects more pronounced in the House bill.

Mr. Speaker, that is why Americans throughout the country favor the democratic alternative. They understand it is for working taxpaying families.

#### THE MIKE TYSON TAX BITE

(Mr. TIAHRT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIAHRT. Mr. Speaker, lend me your ear.

Uncle Sam's tax bite has gotten so overbearing that not even Mike Tyson could defend himself. Taxpayers everywhere are so outraged that some are calling it the Mike Tyson tax bite. Hard-bitten taxpayers who call up the IRS to complain sure do get an earful.

Mr. Speaker, I think it is time for taxpayers to bite back. Uncle Sam's relentless drive to take an ever greater bite out of the family budget is an insult to taxpayers everywhere who want to pay their fair share but think that Mike Tyson tactics are over the line.

Uncle Sam's tax bite is more than just irritating. It is downright offensive to the spirit of fair play.

It is time to put a stop to Uncle Sam's ear-isistible urge to rip off a huge chunk from the family paycheck. Taxpayers and Congress should not allow such barbaric behavior to continue. It is time for the taxpayers to stand up and declare, "No mas." It is time for tax relief for working Americans

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# TAX FAIRNESS FOR WORKING FAMILIES

(Mr. WYNN asked and was given permission to address the House for  $\mathbf{1}$